

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	Chapter 7
)	
BUILDERS PLUMBING & HEATING SUPPLY CO.,)	Honorable John H. Squires
an Illinois corporation,)	
)	
GLENDALE PLUMBING SUPPLY CO., INC.,)	Case Nos. 03-B-49243
a Wisconsin corporation,)	through 03-B-49246
)	(Jointly Administered)
)	
SOUTHWEST PIPE & SUPPLY, INC.,)	
a Delaware corporation,)	
)	
SPESCO, INC.,)	
an Illinois corporation,)	
and d/b/a FaucetsPlus.com,)	
)	
Debtors.)	

**SUPPLEMENT TO FIRST AND FINAL APPLICATION OF
AMERICAN EXPRESS TAX AND BUSINESS SERVICES INC. AS FINANCIAL
CONSULTANT TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR THE PERIOD FROM DECEMBER 12, 2003 THROUGH OCTOBER 22, 2004**

On October 27, 2004 American Express Tax and Business Services Inc. ("AMEX"), financial consultant to the Official Committee of Unsecured Creditors (the "Committee") of Builders Plumbing & Heating Supply Co. ("Builders Plumbing"), Glendale Plumbing Supply Co., Inc. ("Glendale"), Southwest Pipe & Supply, Inc. ("Southwest") and Spesco, Inc. ("Spesco"), debtors and debtors in possession herein (the "Debtors"), pursuant to 11 U.S.C. §§ 330, 331 and 507(a)(1), of the Bankruptcy Code and Rule 2016 of the Federal Rules of Bankruptcy Procedure, filed its First and Final Application for Allowance of Professionals' Fees and Reimbursement of Expenses for the period from December 12, 2003 through October 22, 2004 (the "Application"). This supplement (the "Supplement") is submitted to provide this Court with additional information it requested at the November 22, 2004 hearing on the

Application. In support of this Supplement AMEX states as follows:

1. At the November 22, 2004 hearing on the Application, the Court postponed its decision for AMEX's request for compensation as financial consultant to the Official Committee of Unsecured Creditors in the amount of \$112,484.40 for the period December 12, 2003 through October 22, 2004 and reimbursement for certain expenses in the amount of \$1,027.22 because of questions the Court had regarding the level of detail provided for certain expense descriptions.
2. By this Supplement, AMEX seeks to provide the Court with additional information to resolve the Court's inquiries regarding expense descriptions.
3. For purposes of the fee application, AMEX has updated its Exhibit D to the fee application, such updated copy of which is attached hereto, relating to the expenses that the Court questioned.

WHEREFORE, AMEX respectfully requests that this Court enter an Order;

- a. Granting AMEX allowance of reasonable compensation for actual, necessary professional services for the period from December 12, 2003, to and including October 22, 2004, in the amount of \$112,484.40;
- b. Granting AMEX allowance of reimbursement of actual, necessary expenses for the period from December 12, 2003, to and including October 22, 2004, in the amount of \$1,027.22;
- c. Granting all allowed but unpaid fees and expenses; and
- d. Granting such other and further relief as the Court deems just and appropriate under the circumstances.

Respectfully submitted,

Dated: Chicago, Illinois
December 23, 2004

AMERICAN EXPRESS TAX AND
BUSINESS SERVICES INC.

By: 

Scott P. Peltz

One South Wacker Drive, Suite 800

Chicago, Illinois 60606-3392

Telephone: (312) 634-3400

Facsimile: (312) 634-3410

Financial Consultant for the Official
Committee of Unsecured Creditors of
Builders Plumbing & Heating Supply Co.,
Glendale Plumbing Supply Co., Inc.,
Southwest Pipe & Supply Co., and Spesco,
Inc.